

Revenues

DETAILED STATEMENT OF REVENUES AND SURPLUS

BUDGET BASIS

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which the resources are to be spent and the means by which spending activities are controlled.

The City's accounting records for the governmental funds and expendable trust and agency funds are maintained on a modified accrual basis. Under this basis, revenues are recognized in the accounting period in which they become available and measurable to finance expenditures of the current period. Expenditures generally are recognized in the accounting period in which the liabilities are incurred.

BUDGETED REVENUES

Budgeted revenues are based on estimates of the financial resources used for financing operations and development of new facilities. Tax revenues are relatively stable and predictable. Fee schedules, historical trends, and economic and demographic patterns largely determine levels of other the revenue.

The comparative revenue schedules that follow generally reflect prior years' trends even though some may be irregular. In large part, revenue projections are a continuation of these trends. However, in recent years, adjustments for slow economic conditions have been required.

MAJOR REVENUE SOURCES

General Fund

Real Property Tax -- Tax on real property (land and improvements). Assessed valuation is 100 percent of fair market value. Maximum exemption for owner-occupied homes is \$40,000 with higher exemptions allowed for those 55 years of age and older. Various rates are set for land, improvements and classes of property.

Transient Accommodations Tax -- Tax rate of 7.25 percent, with 17.3 percent of the revenues collected being used for convention center purposes, 37.9 percent for tourism, and 44.8 percent being distributed to the four counties; the City and County receives 44.1 percent of the Counties' share.

Public Service Company Tax -- The County receives 1.885 percent of public service companies' gross income.

Highway Fund

Fuel Tax -- Tax (16-1/2¢ per gallon effective July 1, 1989) imposed on liquid fuels sold or used within the City's jurisdiction, except that it does not apply to aviation fuel; on diesel fuel it is imposed only on that portion used on public highways.

Vehicle Weight Tax -- Tax on the net weight of all vehicles used on the public highways. The following tax rates were effective January 1, 1990:

- Passenger vehicles and noncommercial vehicles not exceeding 6,500 pound (automobiles, buses and ambulances) -- 1-1/4¢ per pound (net weight).
- Motor vehicles and other vehicles designed for other than carrying passengers (trucks, truck-tractors, road tractors, trailers and semi-trailers) -- 2¢ per pound (net weight).

DETAILED STATEMENT OF REVENUES AND SURPLUS

MAJOR REVENUE SOURCES (Cont'd.)

Public Utility Franchise Tax -- Tax on electric power and gas companies -- but not telephone or cable television companies -- equal to 2-1/2 percent of the companies' gross receipts for sales.

Sewer Fund

Sewer Service Charge -- The following are basic charges in effect July 1, 1993:

Residential:

Single family and duplex dwellings per dwelling unit per month:

Monthly base charge..... \$ 24.85

Monthly usage charge per 1,000 gallons over 2,000 gallons.. 1.05

Multiple unit dwellings per dwelling unit per month:

Monthly base charge..... \$ 17.40

Monthly usage charge per 1,000 gallons over 2,000 gallons. 1.05

Non-residential:

Various rates based on water usage or wastewater discharge.

Bus Transportation

Bus Fares -- The following charges have been in effect since July 2001.

Adult cash fare..... \$ 1.50

Student cash fare..... .75

Senior cash fare..... .75

Adult monthly pass..... 27.00

Student monthly pass..... 13.50

Senior Pass (2 year)..... 25.00

Detailed Statement of Revenues and Surplus

General Fund (110)

This fund accounts for all financial resources except those required to be accounted for in another fund. The major revenue source in the General Fund is the real property tax.

Source of Receipts	2001 Actual	2002 Estimated	2003 Estimated
Real Property Tax	375,668,039	377,233,000	383,724,000
Prior Year-City	4,429,623	2,461,800	0
Public Service Company Tax	0	24,500,000	24,500,000
Taxes	380,097,662	404,194,800	408,224,000
Hotels, Lodging Houses, and Restaurants	2,237	0	0
Auctioneer and Pawn Broker	7,600	7,600	7,600
Firearms	1,930	1,460	1,460
Second-Hand and Junk Dealer	16,418	18,100	18,100
Used Motor Vehicle Parts Dealers	1,343	1,200	1,200
Wrecking, Salvaging, and Rebuilding Motor Vehicles	827	780	780
Peddler and Itinerant Vendor	4,301	5,140	5,140
Tear Gas and Other Noxious Substances	425	400	400
Scrap Dealers	500	500	500
Pedicab License Fees	28	30	30
Other	155	100	100
Refuse Collector - License	0	7,500	7,500
Glass Recycler	300	400	400
Building	6,740,350	6,400,000	6,185,000
Signs	23,920	27,000	25,000
Relocation	0	750	0
Motor Vehicle Plate Fees	522,982	522,780	536,650
Motor Vehicle Special Number Plate Fee	573,330	591,450	607,150
Motor Vehicle Tag Fees	308,377	389,650	399,950
Motor Vehicle Transfer Fees and Penalties	2,516,094	2,595,500	2,664,200
Duplicate Registration/Ownership Certificates	210,330	217,600	223,400
Tax Liens	260	250	250
Correction Fees	6,440	5,800	6,000
Motor Vehicle Registration - Annual Fee	11,824,288	12,837,200	13,177,000
Motor Vehicle Reconstruction Inspection	0	23,360	23,980
Passenger and Freight Vehicle License Fees	78,481	81,800	81,800
Nonresident Vehicle Permit	19,330	20,150	20,700
Motor Vehicle Drivers License	3,214,256	1,663,370	1,734,540
Dog Licenses	261,301	262,040	262,040
Dog Tag Fees	9,358	9,370	9,370
Easement Grants	127,301	156,168	127,016
Newsstands	15,597	15,600	15,600
Telephone Enclosures	31,225	35,000	35,000
Dispensing Rack	25,615	29,190	29,190
Fire Code Permit and License	275,176	46,300	191,750
Alarm System Permit and Fees	0	300,000	125,000
Licenses and Permits	26,820,075	26,273,538	26,523,796

Detailed Statement of Revenues and Surplus

Source of Receipts	General Fund (110)		
	2001 Actual	2002 Estimated	2003 Estimated
Civil Defense PL-85-606	30,811	112,262	112,262
U.S. Department of Justice Crime Act	63,624	0	0
Transient Accommodations Tax	35,641,231	31,300,000	35,900,000
Fish and Wildlife Services	6,400	4,700	4,500
Intergovernmental Revenue	35,742,066	31,416,962	36,016,762
Duplication of Master Tapes	56,625	58,000	58,000
Data Processing Services - State	343,528	265,000	185,500
Data Processing Services - U.S. Government	29,965	26,000	26,000
Data Processing Services - Other Counties	887,291	340,000	250,000
Legal Services (BWS)	30,000	120,000	30,000
Service Fees for Dishonored Checks	27,316	29,900	30,700
Band Collection	4,350	3,600	3,600
Sale of Gasoline and Oil	163,833	190,400	222,000
Sale of Gas and Oil - GSA	9,049	9,100	14,100
Others	24,027	23,750	19,200
Subdivision Fees	45,150	50,000	45,000
Zoning Regulation Application Fees	79,700	109,000	100,000
Nomination Fees	2,375	0	0
Witness Fees	424	150	150
Nonconforming Use Certificate Renewal	204,300	0	0
Plan Review Fee	692,243	700,000	690,000
Inclusionary/Unilateral Agreement Fee Low/Mod Hsg	194,306	0	0
Administrative Fee-Multi-Family Housing Program	210,775	75,953	71,884
Exam Fees for Special Inspectors	475	300	500
Registration Fees for Special Inspectors	1,000	450	1,000
Zoning/Flood Clearance Fee	5,150	7,000	7,000
Charges for Publications	1,253	2,000	1,000
Subscriptions for Ordinances/Reso/Council Agendas	6,030	1,100	0
Duplicated Copy of Any Record	104,921	109,690	110,490
Abstract of Information from Public Records	1,920	1,916	2,200
Copy of Map, Plan, Diagram	13,074	12,000	12,000
Photograph or Photograph Enlargement	4,724	6,000	6,000
City Clerk's Certificate of Voter Registration	123	0	0
Voter Registration Lists	4,750	0	0
Certified Copy of Medical Examiner's Report	2,315	3,000	3,000
Certification Attesting to Correctness of Info.	668	5,185	5,185
Appraisal	650	0	0
Documents of Conveyance	20	0	0
Property Tax Record Search	2,633	2,200	2,250
Attendant Services	189,817	294,940	294,940
Spay-Neuter Service	243,140	243,510	243,510
Kitchen and Facility Usage	2,715	3,080	3,080
Other	10,350	0	0
Taxi Drivers' and Pedicab Operators' Certificates	42,225	42,550	42,550
HPD Special Duty Fees	160,943	130,000	130,000
Care of Federal Prisoners	38,552	2,000	2,000

Detailed Statement of Revenues and Surplus

Source of Receipts	General Fund (110)		
	2001 Actual	2002 Estimated	2003 Estimated
Electrical Inspection	432	500	0
Filing Fee - Building Code Variance and Appeal	1,400	1,500	0
City Employees	474,446	485,000	485,000
HPD Parking Lot	140,293	140,000	140,000
Scuba and Snorkeling	21,495	42,500	42,500
Windsurfing	4,125	4,130	4,130
Commercial Filming	13,785	13,840	13,840
Summer Fun Program	143,250	143,250	143,250
Fall and Spring Programs	26,847	25,000	25,000
Foster Botanic Garden	123,493	100,000	105,000
Fees for Community Garden	43,922	35,000	35,000
Charges for Services	4,836,193	3,858,494	3,606,559
Fines - Overdue Books	594	600	600
Fines - Tow Wagons	200	0	0
Fines - Violation of Land Use Ordinance	25,377	30,000	1,000
Fines - Violation of Bldg/Electrical/Plumbing Code	35,391	45,000	75,000
Non-Performance	12,752	0	0
Forfeiture of Bid Bond	300	0	0
Forfeiture of Seized Property	84,210	50,000	50,000
Forfeits -Premium Conversion Plan	77	0	0
Fines and Forfeits	158,901	125,600	126,600
Investments	13,139,982	6,200,000	4,700,000
Other Sources	2,700	2,000	2,000
Rental Units (City Property)	200,143	181,506	181,506
Rental Units (HCD Property)	205,613	0	0
Rental - Section 8 Housing Assistance Payments Pgm	43,360	28,000	28,000
Rental - Ambulance Facilities at Fire Stations	66,240	66,240	66,240
Beach Properties	1	0	0
Other	980	980	980
Perquisite Housing	21,394	19,365	21,897
Rental of Equipment	24,546	15,000	15,000
Rental for Use of Land	124,258	129,315	129,315
Harbor Court-Lease Rents	1,783,158	1,783,158	1,249,956
Chinatown Comm Svcs Ctr	257	0	0
Food Concession - HPD	30,072	30,000	30,000
Public Pay Phone Concessions	90,140	100,000	100,000
Vehicle-Mounted Mobile Food Concession	600	0	0
Public Pay Phone - Long Distance	14,007	20,000	20,000
Automatic Teller Machines	4,800	0	0
Land	35,000	814,340	50,000
Equipment	81,577	80,000	80,000
Sale of Harbor Court	0	7,000,000	0
Sale of Block J	0	0	15,000,000
Police Department	2,414	10,000	10,000
Developers' Premium	0	2,500,000	200,000

Detailed Statement of Revenues and Surplus

Source of Receipts	General Fund (110)		
	2001 Actual	2002 Estimated	2003 Estimated
Recovery of Overhead Charges	177,872	230,179	182,833
Recovery of Utility Charges	14,985	0	0
Recovery of Workers' Compensation Payment	348,235	345,000	345,000
Recovery of Overtime Inspection	328	16,100	0
Recovery of Moving Expense	0	1,000	0
Recovery of Vacant Lot Clearances	0	100	0
Miscellaneous Recoveries, Collections, etc.	1,027	400	400
Recovery from State for Family Support Program	711,094	834,315	776,985
Recovery from State for Emergency Ambulance Svc	16,242,762	16,865,089	17,209,274
Recovery from State-Ambulance Maint	0	182,063	0
Recovery for Centralized Real Property Tax Service	0	8,000	8,000
Recovery of Collection Cost-State Motor Veh Wt Tax	545,691	489,830	489,830
Recovery from Program on Aging	21,168	0	0
Recovery of Workers' Compensation Claims-3rd Party	92,427	90,000	90,000
Recovery of Fuel Taxes for Off-Highway Vehicles	73,850	58,900	60,000
Recovery from State for Commercial Drivers License	285,895	368,280	368,280
Recov-Debt Svc WF/Refuse	4,364,950	0	5,184,214
Recovery of Debt Service (Board of Water Supply)	2,727,448	0	0
Recovery of Debt Service -SWDF Special Fund	25,217,712	25,203,507	25,173,185
Recovery of Debt Service - Housing Dev. Spec. Fund	9,563,940	12,779,483	10,738,304
Recovery of Debt Service-Sewer Fund	20,729,143	0	0
Recoveries - Others	475	0	0
Reimbursement from State - Fire Inspection Service	23,100	0	0
Reimbursement from State for Police Services	28,308	0	0
Reimbursement from State for Fireboat Operations	516,189	1,536,522	1,536,522
Reimbursement from State-HPD Civil Defense Coord.	21,900	29,200	29,200
Reimbursement from State-MV Inspection Program	312,440	352,580	352,580
Reimbursement for Blood Tests-DUI	266	0	200
Reimb from Org. Plates	1,170	0	0
Other Reimbursements	24,860	0	0
Towing Service Premiums	450,166	500,000	470,000
Advertise on City's Web	7,800	0	0
Other Sundry Realization	18,843	0	0
Sundry Refunds - Prior Years' Expenditures	1,368,193	41,560,750	60,460,750
Sundry Refunds - Current Year's Expenditures	23,523	3,034,562	0
Vacation Accumulation Deposits	271,657	30,000	30,000
Auction Sale of Impounded Vehicles	66,300	65,140	65,140
Auction Sale of Unclaimed Property	54,620	60,000	60,000
Sale of Other Materials and Supplies	4,340	2,080	2,080
Sale of Scrap Metals	57	0	0
Miscellaneous Revenues	100,183,976	123,622,984	145,517,671
Sale of Repurchased Housing Unit	132,664	0	0
Revolving Fund Revenues	132,664	0	0
Recovery from Sewer Fund (for WWM Radio)	35,000	35,000	0
Recovery of Debt Service-Golf Fund	8,762,089	7,391,324	5,330,676

Detailed Statement of Revenues and Surplus

Source of Receipts	General Fund (110)		
	2001 Actual	2002 Estimated	2003 Estimated
Recovery of Debt Service from Special Events Fund	2,920,696	1,786,586	2,702,139
Recovery of Debt Service from Hanauma Bay Fund	414,564	495,585	1,420,755
Recovery of Debt Service from Sewer Fund	0	12,611,119	11,340,859
Recovery of Debt Service from Highway Fund	14,949,455	13,943,829	16,872,798
Recovery of Case - Special Events Fund	576,000	590,000	639,637
Recovery of Case - Hanauma Bay Fund	158,000	198,000	0
Recovery of Case - Highway Beautification Fund	74,700	74,700	85,000
Recovery of Case - SWDF Special Fund	7,360,000	7,531,000	7,447,000
Recovery of Case - Golf Fund	881,000	865,000	773,000
Recovery of Case - Highway Fund	4,700,000	5,000,000	5,672,794
Recovery of Case - Sewer Fund	5,410,000	5,285,060	5,735,000
Recovery of Case - Liquor Commission Fund	155,000	155,000	167,500
Recovery of Case - Bikeway Fund	41,000	41,000	14,900
Recovery of Case - BWS	4,785,514	5,100,000	5,100,000
Recovery of Case - Rental Assistance Fund	11,650	11,650	11,700
Transfer - Solid Waste Fd for Rent	310,000	310,000	263,500
Transfer - Liquor Commission Fund	200,000	200,000	100,000
Transfer from Sewer Fund for Rent	675,000	675,000	472,500
Transfer from Municipal Store Revolving Fund	0	0	271,216
Transfer - Sewer Fund (Radio Mtc)	0	0	35,000
Interest	52	0	0
Penalties	86	0	0
Real Property Tax Trust Receipts	0	30,000	30,000
Non-Revenue Receipts	52,419,806	62,329,853	64,485,974
Unreserved Fund Balance	38,175,528	23,346,371	9,845,659
Unreserved Fund Balance	38,175,528	23,346,371	9,845,659
Less: Interfund Transfer	-67,894,267	-79,870,149	-78,658,869
Interfund Transfer	-67,894,267	-79,870,149	-78,658,869
Revenue Total	570,672,604	595,298,453	615,688,152

Detailed Statement of Revenues and Surplus

Highway Fund (120)

This fund accounts for the disposition of proceeds from special revenues earmarked by law for highway and related activities. Major revenue sources include the City fuel tax, vehicle weight tax, and public utility franchise tax.

Source of Receipts	2001 Actual	2002 Estimated	2003 Estimated
Hawaiian Electric Company	21,501,369	22,300,000	21,600,000
Gasco Inc.	1,308,140	1,300,000	1,300,000
Fuel Tax	46,078,270	43,800,000	45,300,000
Taxes	68,887,779	67,400,000	68,200,000
Storm Drain Connection Fees	1,800	1,600	5,000
Non-Storm Water Discharge Permit	650	100	700
Grading, Excavation and Fill	45,966	40,000	40,000
Motor Vehicle Weight Tax	24,485,109	23,947,770	24,596,000
Delinquent Motor Vehicle Weight Tax Penalties	742,588	766,960	788,560
Other Vehicle Weight Tax	1,014,283	846,700	888,220
Delinquent Other Vehicle Weight Tax Penalties	22,320	23,640	24,800
Taxi Stand Permit Fee	8,590	9,070	9,070
Taxi Stand Decals	91	100	100
Freight Curb Load Zone - Permit	184,728	197,860	197,860
Freight Curb Load Zone - Decals	8,136	8,150	8,150
Passenger Loading Zone - Permit	15,692	16,370	16,370
Passenger Loading Zone - Decals	682	680	680
Excavation and Repair of Streets and Sidewalks	30,647	34,000	26,625
Licenses and Permits	26,561,282	25,893,000	26,602,135
Duplicated Copy of Any Record	562	0	0
Sidewalk Area Cleaning	0	1,100	1,100
Sidewalk Repair	33,994	42,900	42,900
Other	110	12,300	12,300
Street Parking Meter	2,217,496	2,166,000	2,166,000
From Damaged Parking Meter	4,504	5,000	5,000
Kuhio-Kaiolu Parking Lot	179,184	175,000	175,000
Beretania-Smith Parking Lot #1	243,349	240,000	240,000
Bishop-Kukui Parking Lot #2	328,751	325,000	325,000
Kaimuki Parking Lot	531,310	530,000	530,000
Kailua Parking Lot	135,022	130,000	130,000
Kapiolani Parking Lot	129,178	125,000	125,000
Zoo Parking Lot	183,313	180,000	180,000
Civic Center Parking Lot	95,242	95,000	95,000
River-Nimitz - Parking	1,451	91,000	91,000
Parking Charges - Salt Lake	22,001	20,000	20,000
Parking Charges - Palace Square	64,339	64,000	64,000
HPD Parking Lot	11,527	11,000	11,000
Kailua Elderly Housing Parking Lot	45,335	45,000	45,000
Relocation of Streetlight Facilities	0	100	100
Joint Pole Collections	0	100	100

Detailed Statement of Revenues and Surplus

Source of Receipts	Highway Fund (120)		
	2001 Actual	2002 Estimated	2003 Estimated
Use of Poles for TV Cables	0	200	200
Lamppost Banner Display Fee	22,470	28,000	26,200
Charges for Services	4,249,138	4,286,700	4,284,900
Fines - Storm Water	6,000	12,000	12,000
Fines - Violation of Grade, Grubb & Stockpiling	100	200	0
Fines and Forfeits	6,100	12,200	12,000
Kekaulike Parking Lot #7	29,250	96,156	20,000
Marin Towers Parking Garage	219,715	211,157	210,000
Harbor Court Garage	187,006	390,121	370,000
Rental for Use of Land	65,089	64,702	68,302
Kukui Plaza Garage	717,666	646,670	700,000
Land	0	25,000	25,000
Recovery for Damaged Street Lights	111,351	110,000	110,000
Recovery for Damaged Traffic Signals	28,490	100,000	100,000
Recovery for Damaged Traffic Signs	536	500	500
Recovery for Graffiti Loss	90	500	500
Other	800	0	0
Recovery of Overhead Charges	7,619	12,600	12,600
Recovery of Embezzlement Loss	1,100	0	0
Recovery of Overtime Inspection	0	5,000	5,000
Reimbursement from State-Traffic Signal Maint.	409,988	300,000	300,000
Sundry Refunds - Prior Years' Expenditures	1,497,100	3,500,200	0
Vacation Accumulation Deposits	63,751	0	0
Sale of Scrap Metals	213	0	0
Miscellaneous Revenues	3,339,764	5,462,606	1,921,902
Unreserved Fund Balance	10,929,725	15,579,596	14,000,000
Unreserved Fund Balance	10,929,725	15,579,596	14,000,000
Less: Interfund Transfer	-44,966,176	-47,934,325	-56,536,253
Interfund Transfer	-44,966,176	-47,934,325	-56,536,253
Revenue Total	69,007,612	70,699,777	58,484,684

Detailed Statement of Revenues and Surplus

Highway Beautification Fund (130)

This fund accounts for receipts (\$2.00 per vehicle) collected for each certificate of registration. These monies are expended primarily for the beautification of highways under the jurisdiction of the City and the disposition of abandoned vehicles.

Source of Receipts	2001 Actual	2002 Estimated	2003 Estimated
Highway Beautification Fees	1,085,766	1,374,100	1,410,480
Charges for Services	1,085,766	1,374,100	1,410,480
Vacation Accumulation Deposits	2,451	0	0
Miscellaneous Revenues	2,451	0	0
Unreserved Fund Balance	681,933	321,693	0
Unreserved Fund Balance	681,933	321,693	0
Less: Interfund Transfer	-74,700	-53,000	-85,000
Interfund Transfer	-74,700	-53,000	-85,000
Revenue Total	1,695,450	1,642,793	1,325,480

Detailed Statement of Revenues and Surplus

Bikeway Fund (140)

This fund accounts for receipts from the bicycle biennial registration fee of \$8.00 which is earmarked for operating costs and acquisition, design, construction, improvement, repair and maintenance costs related to bikeways, including the installation and repair of storm drains and bridges.

Source of Receipts	2001 Actual	2002 Estimated	2003 Estimated
Bicycle Licenses	347,613	371,700	371,700
Licenses and Permits	347,613	371,700	371,700
Sundry Refunds - Prior Years' Expenditures	148,715	0	0
Miscellaneous Revenues	148,715	0	0
Transfer from Capital Projects Fund	809,300	0	0
Non-Revenue Receipts	809,300	0	0
Unreserved Fund Balance	412,803	725,059	700,000
Unreserved Fund Balance	412,803	725,059	700,000
Less: Interfund Transfer	-41,000	-16,000	-14,900
Interfund Transfer	-41,000	-16,000	-14,900
Revenue Total	1,677,431	1,080,759	1,056,800

Detailed Statement of Revenues and Surplus

Parks and Playgrounds Fund (150)

This fund accounts for all monies received in lieu of providing land in perpetuity or dedicating land, together with facilities for park and playground purposes. These monies must be expended for the purchase of land for parks and playgrounds, purchase of park and playground equipment, and/or other improvement of existing parks and playgrounds.

Source of Receipts	2001 Actual	2002 Estimated	2003 Estimated
Nomination Fees	112,318	155,000	0
Miscellaneous Revenues	112,318	155,000	0
Transfer from Capital Projects Fund	926,116	0	0
Non-Revenue Receipts	926,116	0	0
Unreserved Fund Balance	8,420,540	2,358,940	2,513,900
Unreserved Fund Balance	8,420,540	2,358,940	2,513,900
Revenue Total	9,458,974	2,513,940	2,513,900

Detailed Statement of Revenues and Surplus

Federal Revenue Sharing Fund (160)

This fund accounts for all monies received from the Federal Government under the State and Local Fiscal Assistance Act of 1972 and expended for purposes authorized by the provisions of the Act. The expiration date for revenue sharing entitlement payments was September 30, 1986. Prior years' lapses account for the amount available in fiscal year 1999.

Source of Receipts	2001 Actual	2002 Estimated	2003 Estimated
Unreserved Fund Balance	47,189	47,189	0
Unreserved Fund Balance	47,189	47,189	0
Revenue Total	47,189	47,189	0

Detailed Statement of Revenues and Surplus

Sewer Fund (170)

This fund accounts for all monies received pursuant to the provisions of the Federal Water Pollution Control Act amendments of 1972 and the Hawaii Revised Statutes and expended for the purposes authorized.

Source of Receipts	2001 Actual	2002 Estimated	2003 Estimated
Non-Storm Water Discharge Permit	0	50,000	130,250
Licenses and Permits	0	50,000	130,250
Duplicated Copy of Any Record	4	100	100
Sewer Connections	0	2,500	2,500
Sewer Lateral Installations	0	25,000	25,000
Sewer Service Charges	110,748,410	111,960,000	112,000,000
Other	5,204	0	0
Interest for Sewer Charges	457	0	0
Wastewater System Facility Charges	1,413,484	1,670,000	1,500,000
Charges for Services	112,167,559	113,657,600	113,527,600
Fines - Industrial WW Discharge	18,500	5,000	20,000
Fines and Forfeits	18,500	5,000	20,000
Investments	5,909,496	3,250,000	3,300,000
Recovery of Overhead Charges	3,635	22,000	10,000
Recovery of Overtime Inspection	46,023	30,250	45,000
Sundry Refunds - Prior Years' Expenditures	3,984	0	0
Vacation Accumulation Deposits	22,870	0	0
Miscellaneous Revenues	5,986,008	3,302,250	3,355,000
Transfer from Capital Projects Fund	5	0	0
Non-Revenue Receipts	5	0	0
Unreserved Fund Balance	71,018,223	89,130,751	59,748,000
Unreserved Fund Balance	71,018,223	89,130,751	59,748,000
Less: Interfund Transfer	-26,849,143	-59,605,179	-84,583,359
Interfund Transfer	-26,849,143	-59,605,179	-84,583,359
Revenue Total	162,341,152	146,540,422	92,197,491

Detailed Statement of Revenues and Surplus

Bus Transportation Fund (180)

This fund was created for the management, operation, and maintenance of the bus transportation system. All revenues generated or received for these purposes, including City appropriations, are deposited in this fund and expended for such purposes.

Source of Receipts	2001 Actual	2002 Estimated	2003 Estimated
Witness Fees	273	0	0
Special Handicapped Transportation Fare (Handivan)	985,283	1,400,000	1,500,000
Charges for Services	985,556	1,400,000	1,500,000
Other Sources	25	0	0
Rental Units (City Property)	9,680	10,560	10,560
Vending Machines	943	7,000	7,000
Sundry Refunds - Prior Years' Expenditures	4,189,240	0	0
Vacation Accumulation Deposits	22,023	0	0
Miscellaneous Revenues	4,221,911	17,560	17,560
Bus Fare	27,164,113	32,000,000	35,000,000
Recovery of Damages	114,693	100,000	100,000
Bus Advertising	183,801	185,000	185,000
OTS-Employees' Parking Charge	130,078	132,000	132,000
Bus Royalty Income - Sale of Bus Maps	1,967	3,000	3,000
Collectable Bus Pass Sale	390	390	350
Other	5,514	0	0
Utilities or Other Enterprises	27,600,556	32,420,390	35,420,350
Bus Subsidy - General Fund	37,518,279	46,422,026	42,176,020
Bus Subsidy - Highway Fund	25,316,721	28,990,496	33,990,661
Non-Revenue Receipts	62,835,000	75,412,522	76,166,681
Unreserved Fund Balance	1,373,297	822,529	4,180,000
Unreserved Fund Balance	1,373,297	822,529	4,180,000
Revenue Total	97,016,320	110,073,001	117,284,591

Detailed Statement of Revenues and Surplus

Liquor Commission Fund (190)

This fund accounts for all monies collected by as well as received on behalf of the Liquor Commission and used for operational and administrative costs of the Liquor Commission.

Source of Receipts	2001 Actual	2002 Estimated	2003 Estimated
Personal Shipment Permit	400	1,000	1,000
Basic Liquor License (New Licenses)	91,350	90,000	90,000
Liquor Application Filing Fee	8,200	5,000	5,000
Additional Liquor License (Gross Sales)	822,552	850,000	800,000
Renewal Liquor License Fees	1,614,814	1,590,000	1,590,000
Licenses and Permits	2,537,316	2,536,000	2,486,000
Witness Fees	5	0	0
Liquor Licensee Change Name	3,900	4,000	4,000
Charge For Photo ID	115,720	110,000	110,000
Charges for Publications	2,193	2,000	2,000
Duplicated Copy of Any Record	1,167	2,000	2,000
Charges for Services	122,985	118,000	118,000
Fines - Liquor Commission	200,825	200,000	200,000
Fines and Forfeits	200,825	200,000	200,000
Unreserved Fund Balance	1,248,665	1,408,152	858,000
Unreserved Fund Balance	1,248,665	1,408,152	858,000
Less: Interfund Transfer	-355,000	-355,000	-267,500
Interfund Transfer	-355,000	-355,000	-267,500
Revenue Total	3,754,791	3,907,152	3,394,500

Detailed Statement of Revenues and Surplus

Rental Assistance Fund (203)

This fund accounts for all net receipts from the Hale Pauahi parking structure which are expended for monthly rental assistance payments to landlords on behalf of an eligible applicant.

Source of Receipts	2001 Actual	2002 Estimated	2003 Estimated
Parking Stalls	64,399	0	0
Miscellaneous Revenues	64,399	0	0
Unreserved Fund Balance	1,119,807	1,025,137	780,500
Unreserved Fund Balance	1,119,807	1,025,137	780,500
Less: Interfund Transfer	-11,650	0	-11,700
Interfund Transfer	-11,650	0	-11,700
Revenue Total	1,172,556	1,025,137	768,800

Detailed Statement of Revenues and Surplus

Zoo Animal Purchase Fund (207)

This fund accounts for the proceeds from the sale of surplus animals from the Honolulu Zoo and all donations made specifically for the purchase of animals. Funds in this account shall be expended for the acquisition of zoo animals to include shipping, insurance, travel, and other related costs.

Source of Receipts	2001 Actual	2002 Estimated	2003 Estimated
Sale of Animals	1,083	3,140	26,526
Miscellaneous Revenues	1,083	3,140	26,526
Unreserved Fund Balance	45,676	40,334	8,474
Unreserved Fund Balance	45,676	40,334	8,474
Revenue Total	46,759	43,474	35,000

Detailed Statement of Revenues and Surplus

Hanauma Bay Nature Preserve Fund (230)

This fund accounts for receipts from the entrance and vehicle admission fees to the Hanauma Bay Nature Preserve and is earmarked primarily for the operation, maintenance, and improvement of the Nature Preserve.

Source of Receipts	2001 Actual	2002 Estimated	2003 Estimated
Hanauma Bay Parking	231,953	200,000	208,000
Hanauma Bay - Admission	2,311,400	2,000,000	2,080,000
Charges for Services	2,543,353	2,200,000	2,288,000
Hanauma Beach Park Concession	281,000	53,500	261,000
Hanauma Shuttle Bus Service	189,520	67,320	67,320
Hanauma Snorkling Rental	528,783	733,200	733,200
Miscellaneous Revenues	999,303	854,020	1,061,520
Unreserved Fund Balance	1,442,603	1,913,611	1,361,675
Unreserved Fund Balance	1,442,603	1,913,611	1,361,675
Less: Interfund Transfer	-572,564	-693,585	-1,420,755
Interfund Transfer	-572,564	-693,585	-1,420,755
Revenue Total	4,412,695	4,274,046	3,290,440

Detailed Statement of Revenues and Surplus

Solid Waste Fund (250)

This fund accounts for all revenues derived from the operation of the City's Refuse Division, solid waste disposal programs, glass recycling program, and other recycling programs. All monies placed in this fund are maintained in separate accounts identified with, and expended for, the intended purposes.

Source of Receipts	2001 Actual	2002 Estimated	2003 Estimated
Refuse Collector - License	4,500	0	0
Refuse Collector - Decal	612	800	800
Licenses and Permits	5,112	800	800
Payment From State for Glass Disposal Fees	1,600,000	1,475,000	1,600,000
Administering the Glass Disposal Program - State	26,000	28,000	27,500
Intergovernmental Revenue	1,626,000	1,503,000	1,627,500
Duplicated Copy of Any Record	320	0	0
Business Automated Refuse - Adm. Cost	20	0	0
Business Premises	723,683	720,000	720,000
Disposal Charges	11,877,337	10,200,000	11,016,000
Disposal Charges Surcharge - Other	3,931,352	3,672,881	3,895,281
Disposal Charges Surcharge - C&C	1,364,972	1,603,852	1,663,682
Miscellaneous	8	0	0
Charges for Services	17,897,692	16,196,733	17,294,963
Investments	4,919,189	2,610,000	1,960,000
Rental for Use of Land	25,835	0	0
Sale of Fixed Assets	47,770	0	0
Refuse Gas Royalties	59,789	60,000	60,000
Other Sources	12,243,542	11,200,370	10,146,637
Sundry Refunds - Prior Years' Expenditures	422	0	0
Vacation Accumulation Deposits	6,835	0	0
Sale of Other Materials and Supplies	19,437	29,000	0
Sale of Recycled Newspaper	54	0	0
Sale of Recycled White Ledger Paper	553	200	100
Sale of Recycled Color Ledger Paper	83	0	0
Sale of Waimanalo Gulch Landfill Rocks	0	24,000	24,000
Miscellaneous Revenues	17,323,509	13,923,570	12,190,737
Tip Fees - Private Direct	21,339,250	22,125,840	23,400,000
Electrical Energy Revenue	21,381,612	26,000,000	26,000,000
Tip Fees - Other	12,715,486	13,365,440	13,049,520
Principal	12,974,778	13,106,140	13,779,702
Special Handling Disposal - H-Power	3,735	0	0
Easement - Darbers Point, Inc.	25,292	0	0
Utilities or Other Enterprises	68,440,153	74,597,420	76,229,222

Detailed Statement of Revenues and Surplus

Solid Waste Fund (250)

Source of Receipts	2001 Actual	2002 Estimated	2003 Estimated
Transfer - Solid Waste Special Fund	17,339,135	20,618,926	24,073,548
Non-Revenue Receipts	17,339,135	20,618,926	24,073,548
Unreserved Fund Balance	38,817,025	89,335,738	92,145,000
Unreserved Fund Balance	38,817,025	89,335,738	92,145,000
Less: Interfund Transfer	-37,252,662	-37,933,482	-38,067,909
Interfund Transfer	-37,252,662	-37,933,482	-38,067,909
Revenue Total	124,195,964	178,242,705	185,493,861

Detailed Statement of Revenues and Surplus

Special Reserve Fund (260)

This fund accounts for all monies determined by the Chief Budget Officer to be in excess of expenditures at the end of each fiscal year. All monies deposited into this fund shall be used solely for (1) natural disaster relief, (2) unanticipated obligations to third parties, and/or (3) significant events endangering the health, welfare or safety of the residents of the island of Oahu.

Source of Receipts	2001 Actual	2002 Estimated	2003 Estimated
Unreserved Fund Balance	5,033,600	5,033,600	5,033,600
Unreserved Fund Balance	5,033,600	5,033,600	5,033,600
Revenue Total	5,033,600	5,033,600	5,033,600

Detailed Statement of Revenues and Surplus

Community Development Fund (310)

This fund accounts for monies provided by the Federal government under the Housing and Community Development Act of 1974, as amended; the National Affordable Housing Act of 1990, as amended; monies generated as program income; and monies carried over from prior years. Funds are expended to carry out the objectives of the Acts. Funds under the HOME program are funded under the Federal Grants Projects Fund beginning in fiscal year 1997.

Source of Receipts	2001 Actual	2002 Estimated	2003 Estimated
Community Development Block Grant, PL-93-383	760,996	13,432,000	13,140,000
Community Development Block Grant - Program Income	272,452	482,550	1,801,990
Intergovernmental Revenue	1,033,448	13,914,550	14,941,990
Unreserved Fund Balance	0	2,285,450	1,563,433
Unreserved Fund Balance	0	2,285,450	1,563,433
Revenue Total	1,033,448	16,200,000	16,505,423

Detailed Statement of Revenues and Surplus

Golf Fund (350)

This fund accounts for all receipts derived from the operation of the City's golf facilities. All funds are expended for the management, operation and maintenance of the municipal golf courses.

Source of Receipts	2001 Actual	2002 Estimated	2003 Estimated
Golf Course Fees	6,207,368	6,351,023	6,627,300
Charges for Services	6,207,368	6,351,023	6,627,300
Golf Course Cart Rentals	3,122,372	3,232,747	3,348,700
Golf Course - Pro Shops	9,950	7,638	6,000
Golf Course Food Concession	244,390	231,109	209,760
Golf Course Driving Range	346,896	360,000	360,000
Miscellaneous Revenues	3,723,608	3,831,494	3,924,460
Transfer from General Fund	7,291,259	7,922,650	5,357,703
Non-Revenue Receipts	7,291,259	7,922,650	5,357,703
Unreserved Fund Balance	104,604	-26,340	314,000
Unreserved Fund Balance	104,604	-26,340	314,000
Less: Interfund Transfer	-9,643,089	-8,256,324	-6,103,676
Interfund Transfer	-9,643,089	-8,256,324	-6,103,676
Revenue Total	7,683,750	9,822,503	10,119,787

Detailed Statement of Revenues and Surplus

Special Events Fund (360)

This fund accounts for all revenues derived from the operation of the City's auditorium facilities, Waikiki Shell and Honolulu Zoo. All funds are expended for the operation of the Department of Enterprise Services.

Source of Receipts	2001 Actual	2002 Estimated	2003 Estimated
Service Fees for Dishonored Checks	20	0	0
Surcharge on Auditoriums Tickets	83,812	85,000	85,000
Duplicated Copy of Any Record	1	0	0
Honolulu Zoo	1,589,877	1,230,000	1,200,366
Charges for Services	1,673,710	1,315,000	1,285,366
Investments	35,554	35,000	35,000
Other Sources	8	0	0
Rental for Use of Land	19,700	20,000	20,000
Arena	404,898	450,000	500,000
Assembly Hall	43,259	45,000	50,000
Meeting Room	99,331	95,000	100,000
Exhibition Pavilion	345,035	340,000	350,000
Theater-Concert Hall	262,548	300,000	350,000
Waikiki Shell	167,968	175,000	180,000
Other Area	1,823	0	1,000
Riser and Chair Setup	27,960	152,000	155,000
Chair and Table Setup	77,982	0	0
Stage Setup	45,953	0	0
Moving Equipment	75	0	0
Ushering Service	178,747	200,000	200,000
Spotlight and Sound Setup	74,700	80,000	85,000
Excessive Cleanup	2,892	0	0
Piano	3,415	0	0
Box Office Service	250,799	335,000	335,000
Other Personal Services	64,614	70,000	70,000
Parking Stalls	2,190	2,000	1,000
Food Concession - Auditoriums	491,984	510,000	525,000
Parking - Auditoriums	1,038,256	925,000	975,000
Camera Shop - Auditoriums	3,725	3,900	3,900
Other - Auditoriums	3,285	3,600	3,600
Novelty Sales Concession - Auditoriums	31,603	60,000	60,000
Ala Moana Concession - Waikiki End	71,554	48,000	48,000
Honolulu Zoo Food Concession	60,000	86,291	120,000
Kailua Park Food Concession	15,748	13,200	13,200
Kapiolani Beach Food Concession	50,000	66,000	66,000
Waikiki Beach Food Concession	41,608	120,012	120,012
Sandy Beach Mobile Food Concession	1,274	2,532	2,532
North Shore Mob Fd Conces	960	0	0
Waikiki Surfboard Locker Rental Concession	66,620	24,000	24,000
Pouring Rights-Vending Machines	253,460	288,000	288,000
Pouring Rights-Vending Machines	0	12,000	12,000

Detailed Statement of Revenues and Surplus

Special Events Fund (360)

Source of Receipts	2001 Actual	2002 Estimated	2003 Estimated
Pouring Rights-Syrup Rebates	0	64,000	64,000
Koko Head Stables Concession	34,656	34,560	34,560
Waikiki Beach Concession - Other	199,717	282,012	282,012
Vending Machines	7,697	0	0
Vehicle-Mounted Mobile Food Concession	6,600	7,200	7,200
Phone Cards	322	1,725	0
Recovery of Utility Charges	14,000	9,600	14,400
Sundry Refunds - Prior Years' Expenditures	706	0	0
Vacation Accumulation Deposits	32,120	0	0
Sale of Recycled Aluminum	9	0	0
Miscellaneous Revenues	4,535,355	4,860,632	5,095,416
Transfer from General Fund	5,745,594	4,906,547	7,051,598
Non-Revenue Receipts	5,745,594	4,906,547	7,051,598
Unreserved Fund Balance	448,757	657,642	0
Unreserved Fund Balance	448,757	657,642	0
Less: Interfund Transfer	-3,496,696	-2,376,586	-3,341,776
Interfund Transfer	-3,496,696	-2,376,586	-3,341,776
Revenue Total	8,906,720	9,363,235	10,090,604

Detailed Statement of Revenues and Surplus

Farmers Home Admin Loan Fund (370)

This fund accounts for all proceeds from the issuance and sale of bonds to the Farmers Home Administration for the purpose of financing portions of the cost of such projects as approved by the Farmers Home Administration.

Source of Receipts	2001 Actual	2002 Estimated	2003 Estimated
Unreserved Fund Balance	46,291	46,291	0
Unreserved Fund Balance	46,291	46,291	0
Revenue Total	46,291	46,291	0

Detailed Statement of Revenues and Surplus

Special Projects Fund (380)

This fund accounts for all monies received under special contracts entered into, by and between the City and the State. Monies received from various other sources for operating and capital improvement expenditures for which no financing has been provided in other funds, such as contributions from property owners exclusive of improvement district assessment collections, are also accounted for in this fund.

Source of Receipts	2001 Actual	2002 Estimated	2003 Estimated
Columbian Quincentennial	2,760	0	0
Community Programming	45,182	0	0
Lifeguard Services at State Parks	247,779	321,634	380,850
Program on Aging - State Share	2,464,765	3,036,112	3,036,112
LEPC Emergency Planning	20,000	0	0
FEMA-Storm Damages of November 1996	178,969	0	0
Oahu Film Office	20,144	20,000	20,000
Ho'ala - DHS	507,351	691,857	634,351
First To Work - DHS	167,945	232,394	308,689
Hawaii Career Criminal Prosecution	506,256	647,991	647,000
Child Sex Assault Prosecution	9,200	0	0
Victim/Witness Kokua Program	371,040	391,993	416,570
Intergovernmental Revenue	4,541,391	5,341,981	5,443,572
Assessments	59,698	85,635	0
Non-Revenue Receipts	59,698	85,635	0
Revenue Total	4,601,089	5,427,616	5,443,572

Detailed Statement of Revenues and Surplus

Federal Grants Fund (390)

This fund accounts for all monies received from the Federal government as grants for specific projects as well as supporting monies from other sources, where such monies are not accountable in any other fund. All monies placed in this fund are maintained in separate accounts identified with, and expended for, the intended purposes.

Source of Receipts	2001 Actual	2002 Estimated	2003 Estimated
Operating Revenue			
Home Grant	38,383	70,000	700,000
HUD - Youthbuild Program	208,686	350,000	0
Office of Youth Services	25,441	0	0
Child Care Coordinator	9,550	0	0
Workforce Investment Act	7,221,764	13,078,375	13,424,526
Program on Aging	2,262,220	2,567,024	3,457,827
Supportive Housing Program	533,766	0	1,200,000
Shelter Plus Care Program	486,325	0	2,000,000
EPA Grant Projects	0	0	177,000
Project Impact - FEMA Grant	0	100,000	190,000
Title V - Juvenile Justice	0	100,000	1,091,347
Pearl City Comm Youth	62,445	0	0
Weed and Seed Grant	0	56,300	56,300
Federal Transit Administration Act of 1964	20,112,503	20,960,000	20,960,000
Summer Food Service Program	226,725	225,000	225,000
Crime Victim Assistance Grant	546,804	200,000	265,000
Community Prosecution	42,434	0	0
DUI Prosecution Coordination	83,900	93,832	0
Local Law Enforcement Block Grant	541,179	0	0
State of Hawaii Attorney General	288,073	0	0
Local Law Enforcement Grant-Year 2	0	250,000	250,000
PHDEP Grant	155,167	0	0
Forensic DNA Testing Program	9,210	0	0
Domestic Violence/VAWA-Fed FY99	118,658	100,000	270,000
Youth Violence	29,154	85,000	0
High Intensity Drug Traffic Grant	412,715	0	0
Juvenile Justice Center	2,902	0	0
Juvenile Justice Waipahu	37,333	0	0
Juvenile Accountability	9,813	0	0
Metro Medical Strike Team	55,062	0	0
Costal Zone Management	207,992	190,000	209,614
NFIRS	45,447	0	0
Highway Safety Act - 1966	6,877	0	0
Speed Control Application Program	15,000	0	0
Intergovernmental Revenue	33,795,528	38,425,531	44,476,614

Detailed Statement of Revenues and Surplus

Federal Grants Fund (390)

Source of Receipts	2001 Actual	2002 Estimated	2003 Estimated
Investments	56,636	0	0
Sundry Refunds - Prior Years' Expenditures	11,153	0	0
Miscellaneous Revenues	67,789	0	0
Transfer from Federal Grants Capital Projects Fund	0	0	310,000
Non-Revenue Receipts	0	0	310,000
Operating Revenue Total	33,863,317	38,425,531	44,786,614
CIP Revenue			
HOME Grant	0	4,722,674	5,393,614
Community Development Block Grant, PL-93-383	1,945,376	0	0
Administrative Fees 8	9,638,870	0	0
Community Development Block Grant - Program Income	275,049	0	0
Housing Opportunities - HOPWA	236,913	409,000	449,767
Home Grant-Program Income	0	22,326	322,430
Federal Transit Administration Act of 1964	3,317,679	0	0
FHWA-Traffic Control System	0	0	1,160,000
FHWA-Bridge Inspections	0	0	10,000
Federal Aid Urban System	81,054	0	0
Emergency Shelter Grants Program	91,910	459,000	457,000
Cops More '98 Grant	5,000	0	0
Oahu Metro Planning Org	61,609	0	0
Intergovernmental Revenue	15,653,460	5,613,000	7,792,811
Transfer - Community Development Fund	9,251,214	0	0
Non-Revenue Receipts	9,251,214	0	0
CIP Revenue Total	24,904,674	5,613,000	7,792,811
Revenue Total	58,767,991	44,038,531	52,579,425

Detailed Statement of Revenues and Surplus

Housing & Comm Dev Rehab Fd (410)

This fund makes loan monies available--primarily to low and moderate income applicants unable to secure or qualify for funds--under the Rehabilitation Loan Program sponsored by the Federal government.

Source of Receipts	2001 Actual	2002 Estimated	2003 Estimated
Investments	484,708	525,000	500,000
Other Sources	4,625	7,874	5,000
Miscellaneous Revenues	489,333	532,874	505,000
Principal	2,184,762	2,675,000	2,653,700
Interest	101,069	168,000	115,000
Late Charge	1,347	1,800	1,300
Revolving Fund Revenues	2,287,178	2,844,800	2,770,000
Unreserved Fund Balance	0	0	123,000
Unreserved Fund Balance	0	0	123,000
Revenue Total	2,776,511	3,377,674	3,398,000

Detailed Statement of Revenues and Surplus

Pauahi Project Expend, HI R-15 Fund (430)

This fund was created to facilitate financing of the Pauahi Project redevelopment plan providing for the acquisition, clearance, construction of site improvements, and sale or lease of home, apartment, and commercial sites to private parties for development in accordance with said plan.

Source of Receipts	2001 Actual	2002 Estimated	2003 Estimated
Investments	136,124	113,000	113,000
Rental Units (HCD Property)	0	6,800	6,800
Miscellaneous Revenues	136,124	119,800	119,800
Unreserved Fund Balance	229,079	365,203	485,000
Unreserved Fund Balance	229,079	365,203	485,000
Revenue Total	365,203	485,003	604,800

Detailed Statement of Revenues and Surplus

Housing & Comm Dev Sec 8 Fund (470)

This fund accounts for all monies received from the Federal government under the Housing and Community Development Act of 1974 for the purposes set forth under Title II of the Act.

Source of Receipts	2001 Actual	2002 Estimated	2003 Estimated
Section 8 Existing Housing Assistance	4,266,480	0	0
Section 8 Moderate Rehabilitation (001)	644	68,330	64,000
Section 8 New Construction Program	2,014,198	0	0
Section 8 Existing Housing Voucher Program	19,861,555	35,030,819	39,050,000
Section 8 - Moderate Rehabilitation (002)	100,187	101,298	103,000
Intergovernmental Revenue	26,243,064	35,200,447	39,217,000
Others	2	0	0
Charges for Services	2	0	0
Investments	870,099	0	0
Other Sources	1,726	0	0
Other	24,900	0	0
Sundry Refunds - Prior Years' Expenditures	132	0	0
Vacation Accumulation Deposits	1,169	0	0
Miscellaneous Revenues	898,026	0	0
Revenue Total	27,141,092	35,200,447	39,217,000

Detailed Statement of Revenues and Surplus

Leasehold Conversion Fund (490)

This fund accounts for all monies to assist lessees of land upon which are situated either residential condominium, cooperative housing, or residential planned development to purchase those lands at fair and reasonable prices.

Source of Receipts	2001 Actual	2002 Estimated	2003 Estimated
Recovery from Leasehold Program	37,351	0	0
Miscellaneous Revenues	37,351	0	0
Unreserved Fund Balance	46,192	86,657	86,700
Unreserved Fund Balance	46,192	86,657	86,700
Revenue Total	83,543	86,657	86,700

Detailed Statement of Revenues and Surplus

General Improvement Bond Fund (610)

This fund accounts for proceeds of general obligation bonds issued to pay all or part of those appropriations for public improvements specified to be expended from this fund.

Source of Receipts	2001 Actual	2002 Estimated	2003 Estimated
Sundry Refunds - Prior Years' Expenditures	14	0	0
Miscellaneous Revenues	14	0	0
General Obligation Bonds	98,339,937	105,000,000	157,084,000
State Revolving Fund	4,904,143	10,000,000	10,000,000
Non-Revenue Receipts	103,244,080	115,000,000	167,084,000
Revenue Total	103,244,094	115,000,000	167,084,000

Detailed Statement of Revenues and Surplus

Highway Improvement Bond Fund (620)

This fund accounts for proceeds of general obligation bonds issued to pay all or part of those appropriations for highway and related public improvements specified to be expended from this fund.

Source of Receipts	2001 Actual	2002 Estimated	2003 Estimated
City Buses	5,935	0	0
Other	20,401	0	0
Miscellaneous Revenues	26,336	0	0
General Obligation Bonds	51,720,000	45,000,000	116,548,000
Non-Revenue Receipts	51,720,000	45,000,000	116,548,000
Revenue Total	51,746,336	45,000,000	116,548,000

Detailed Statement of Revenues and Surplus

Capital Projects Fund (640)

Source of Receipts	2001 Actual	2002 Estimated	2003 Estimated
Transfer - Bikeway Fund	656,000	0	0
Transfer - Parks and Playground Fund	4,036,975	0	0
Non-Revenue Receipts	4,692,975	0	0
Revenue Total	4,692,975	0	0

Detailed Statement of Revenues and Surplus

Housing Development Special Fund (655)

This fund accounts for the proceeds of general obligation bonds and bond anticipation notes authorized and issued for the purpose of developing housing for sale or for rental and for the proceeds from the sale or rental of housing.

Source of Receipts	2001 Actual	2002 Estimated	2003 Estimated
Easement Grants	12,979	0	0
Licenses and Permits	12,979	0	0
Chinatown Gateway - Parking	264,959	229,000	280,000
River-Nimitz - Parking	88,366	0	0
Charges for Services	353,325	229,000	280,000
Investments	1,557,069	400,000	390,000
Rental Units (HCD Property)	6,772	0	0
Manoa Elderly - Residential	207,770	195,504	307,000
West Loch Village Elderly Rentals	440,583	493,509	440,000
Chinatown Gateway - Residential	609,393	478,893	609,000
Chinatown Gateway - Commercial	363,818	295,815	363,000
River-Nimitz - Residential	203,880	148,142	203,000
River-Nimitz - Commercial	18,048	36,820	18,000
Marin Tower - Commercial	158,363	142,783	158,000
Marin Tower - Residential	1,175,171	1,281,734	1,175,000
Pawaa - Commercial Rental	2,000	0	0
Recovery of Embezzlement Loss	8,624	0	0
Recoveries - Others	25,554	0	0
Sundry Refunds - Prior Years' Expenditures	12,225	0	0
Miscellaneous Revenues	4,789,270	3,473,200	3,663,000
Housing Buyback - Shared Equity	209,524	0	0
Revolving Fund Revenues	209,524	0	0
Area D Multi-Family	0	0	4,500,000
Area E Market Area	0	0	420,000
Area F Renton Village	661,276	300,000	480,000
Area H Parcel	0	4,500,000	0
Sale - West Loch Inc	3,237	0	0
Sale - Ewa Village	0	2,644,000	0
Area A Green View Villas I	0	0	5,472,000
Area B Green View Varona	262,402	2,000,000	2,000,000
Area C Tenny Village	1,026,499	960,000	960,000
Interest Earnings-Late Charges	220	0	0
Utilities or Other Enterprises	1,953,634	10,404,000	13,832,000
Unreserved Fund Balance	0	22,373,284	23,700,000
Unreserved Fund Balance	0	22,373,284	23,700,000
Less: Interfund Transfer	-9,563,940	-12,779,483	-10,738,304

Detailed Statement of Revenues and Surplus

Housing Development Special Fund (655)

Source of Receipts	2001	2002	2003
	Actual	Estimated	Estimated
Interfund Transfer	-9,563,940	-12,779,483	-10,738,304
Revenue Total	-2,245,208	23,700,001	30,736,696

Detailed Statement of Revenues and Surplus

Sewer Revenue Bond (670)

This fund accounts for proceeds of revenue bonds issued to pay all or part of those appropriations for improvements, repairs, and maintenance of the wastewater treatment system.

Source of Receipts	2001 Actual	2002 Estimated	2003 Estimated
Sewer Revenue Bonds	0	66,100,000	144,823,000
Non-Revenue Receipts	0	66,100,000	144,823,000
Revenue Total	0	66,100,000	144,823,000

Detailed Statement of Revenues and Surplus

Solid Waste Improvement Bond Fund (675)

Source of Receipts	2001 Actual	2002 Estimated	2003 Estimated
General Obligation Bonds	0	2,910,000	20,363,000
Non-Revenue Receipts	0	2,910,000	20,363,000
Revenue Total	0	2,910,000	20,363,000

Detailed Statement of Revenues and Surplus

Municipal Stores Rvlvg Fd (890)

Source of Receipts	2001 Actual	2002 Estimated	2003 Estimated
Unreserved Fund Balance	258,043	271,216	0
Unreserved Fund Balance	258,043	271,216	0
Less: Interfund Transfer	0	0	-271,216
Interfund Transfer	0	0	-271,216
Revenue Total	258,043	271,216	-271,216

Departmental Revenue Summary
DEPARTMENT OF BUDGET AND FISCAL SERVICES

Source of Receipts	FY01 Actual	FY02 Estimated	FY03 Estimate
Real Property Tax	375,668,039	377,233,000	383,724,000
<u>Prior Year-City</u>	<u>4,429,623</u>	<u>2,461,800</u>	<u>0</u>
Taxes	380,097,662	379,694,800	383,724,000
Personal Shipment Permit	400	1,000	1,000
Basic Liquor License (New Licenses)	91,350	90,000	90,000
Liquor Application Filing Fee	8,200	5,000	5,000
Additional Liquor License (Gross Sa	822,552	850,000	800,000
Renewal Liquor License Fees	1,614,814	1,590,000	1,590,000
Easement Grants	140,280	156,168	127,016
<u>Telephone Enclosures</u>	<u>31,225</u>	<u>35,000</u>	<u>35,000</u>
Licenses and Permits	2,708,821	2,727,168	2,648,016
Administrative Fees 8	9,638,870	0	0
Workforce Investment Act	160,728	0	0
FEMA-Storm Damages of November 1996	178,969	0	0
<u>Fish and Wildlife Services</u>	<u>6,400</u>	<u>4,700</u>	<u>4,500</u>
Intergovernmental Revenue	9,984,967	4,700	4,500
Duplication of Master Tapes	1,000	1,000	1,000
Service Fees for Dishonored Checks	5,955	5,200	5,500
Witness Fees	6	0	0
Liquor Licensee Change Name	3,900	4,000	4,000
Administrative Fee-Multi-Family Hou	10,570	75,953	71,884
Duplicated Copy of Any Record	21,130	18,400	18,450
Copy of Map, Plan, Diagram	13,029	12,000	12,000
Certification Attesting to Correctn	184	185	185
Appraisal	650	0	0
Documents of Conveyance	20	0	0
Survey	0	0	0
Property Tax Record Search	2,633	2,200	2,250
Other	9,277	0	0
Disposal Charges	1,118	0	0
Disposal Charges Surcharge - C&C	32	0	0
<u>Miscellaneous</u>	<u>8</u>	<u>0</u>	<u>0</u>
Charges for Services	69,512	118,938	115,269
Fines - Liquor Commission	200,825	200,000	200,000
Fines - Tow Wagons	200	0	0
Non-Performance	12,752	0	0
Forfeiture of Bid Bond	300	0	0
<u>Forfeits -Premium Conversion Plan</u>	<u>77</u>	<u>0</u>	<u>0</u>
Fines and Forfeits	214,154	200,000	200,000
Investments	23,968,437	9,210,000	7,050,000
Other Sources	12,243,542	11,200,370	10,146,637
Rental Units (City Property)	67,963	49,326	49,326
Beach Properties	1	0	0

Departmental Revenue Summary
DEPARTMENT OF BUDGET AND FISCAL SERVICES

Source of Receipts	FY01 Actual	FY02 Estimated	FY03 Estimate
Rental for Use of Land	175,554	194,017	197,617
Harbor Court-Lease Rents	1,783,158	1,783,158	1,249,956
Public Pay Phone Concessions	90,140	100,000	100,000
Vending Machines	2,013	0	0
Public Pay Phone - Long Distance	14,007	20,000	20,000
Automatic Teller Machines	4,800	0	0
Land	35,000	839,340	75,000
Equipment	81,577	80,000	80,000
Recovery for Centralized Real Prope	0	8,000	8,000
Recov-Debt Svc WF/Refuse	4,364,950	0	5,184,214
Recovery of Debt Service (Board of	2,727,448	0	0
Recovery of Debt Service - SWDF Spec	25,217,712	25,203,507	25,173,185
Recovery of Debt Service - Housing	0	12,779,483	0
Recovery of Debt Service-Sewer Fund	20,729,143	0	0
Recoveries - Others	100	0	0
Other Sundry Realization	18,543	0	0
Sundry Refunds - Prior Years' Expen	202,781	0	0
Vacation Accumulation Deposits	14,768	0	0
<u>Sale of Other Materials and Supplie</u>	<u>2,715</u>	<u>300</u>	<u>300</u>
Miscellaneous Revenues	91,744,352	61,467,501	49,334,235
Tip Fees-Private Direct	34	0	0
Tip Fees - Other	263	0	0
<u>Principal</u>	<u>12,974,778</u>	<u>13,106,140</u>	<u>13,779,702</u>
Utilities or Other Enterprises	12,975,075	13,106,140	13,779,702
Recovery of Debt Service-Golf Fund	8,762,089	7,391,324	5,330,676
Transfer from Capital Projects Fund	1,272,363	0	0
Transfer - Bikeway Fund	656,000	0	0
Transfer - Parks and Playground Fun	4,036,975	0	0
Transfer - Solid Waste Fd for Rent	310,000	310,000	263,500
Transfer - Community Development Fu	9,251,214	0	0
General Obligation Bonds	150,059,937	0	0
Interest	52	0	0
Penalties	86	0	0
<u>Real Property Tax Trust Receipts</u>	<u>0</u>	<u>30,000</u>	<u>30,000</u>
Non-Revenue Receipts	174,348,716	7,731,324	5,624,176
Revenue Total	672,143,259	465,050,571	455,429,898

Departmental Revenue Summary
DEPARTMENT OF COMMUNITY SERVICES

Source of Receipts	FY01 Actual	FY02 Estimated	FY03 Estimate
Section 8 Existing Housing Assistan	4,266,480	0	0
Section 8 Moderate Rehabilitation (644	68,330	64,000
HUD - Youthbuild Program	208,686	350,000	0
Community Development Block Grant,	10,135	0	0
Child Care Coordinator	9,550	0	0
Workforce Investment Act	7,040,889	13,078,375	13,424,526
Section 8 New Construction Program	2,014,198	0	0
Section 8 Existing Housing Voucher	19,832,279	35,030,819	39,050,000
Community Development Block Grant -	23,313	0	0
Section 8 - Moderate Rehabilitation	100,187	101,298	103,000
Program on Aging	2,262,220	2,567,024	3,457,827
Supportive Housing Program	533,766	0	1,200,000
Shelter Plus Care Program	486,325	0	2,000,000
Juvenile Accountability Grant	0	0	0
Title V - Juvenile Justice	0	100,000	1,091,347
Pearl City Comm Youth	62,445	0	0
Juvenile Justice Waipahu	37,333	0	0
Juvenile Accountability	9,813	0	0
Program on Aging - State Share	2,464,765	3,036,112	3,036,112
Ho'ala - DHS	507,351	691,857	634,351
First To Work - DHS	167,945	232,394	308,689
Intergovernmental Revenue	40,038,324	55,256,209	64,369,852
Inclusionary/Unilateral Agreement F	194,306	0	0
Administrative Fee-Multi-Family Hou	200,205	0	0
Others	2	0	0
Charges for Services	394,513	0	0
Investments	3,048,230	525,000	500,000
Other Sources	6,841	7,874	5,000
Rental Units (City Property)	132,180	132,180	132,180
Rental Units (HCD Property)	212,385	0	0
Rental for Use of Land	19,105	0	0
Chinatown Comm Svcs Ctr	257	0	0
Parking Stalls	64,399	0	0
Pawaa - Commercial Rental	2,000	0	0
Other	24,900	0	0
Recovery of Embezzlement Loss	8,624	0	0
Recovery from Leasehold Program	37,351	0	0
Recovery from Program on Aging	21,168	0	0
Sundry Refunds - Prior Years' Expen	49,702	0	0
Vacation Accumulation Deposits	29,822	0	0
Miscellaneous Revenues	3,656,964	665,054	637,180
Sale of Repurchased Housing Unit	132,664	0	0
Housing Buyback - Shared Equity	209,524	0	0
Principal	2,184,762	2,675,000	2,653,700
Interest	101,069	168,000	115,000

Departmental Revenue Summary
DEPARTMENT OF COMMUNITY SERVICES

Source of Receipts	FY01 Actual	FY02 Estimated	FY03 Estimate
<u>Late Charge</u>	<u>1,347</u>	<u>1,800</u>	<u>1,300</u>
Revolving Fund Revenues	2,629,366	2,844,800	2,770,000
Area D Multi-Family	0	0	4,500,000
Area E Market Area	0	0	420,000
Area F Renton Village	661,276	300,000	480,000
Area H Parcel	0	4,500,000	0
Sale - West Loch Inc	3,237	0	0
Sale - Ewa Village	0	2,644,000	0
Area A Green View Villas 1	0	0	5,472,000
Area B Green View Varona	262,402	2,000,000	2,000,000
Area C Tenny Village	1,026,499	960,000	960,000
<u>Interest Earnings-Late Charges</u>	<u>220</u>	<u>0</u>	<u>0</u>
Utilities or Other Enterprises	1,953,634	10,404,000	13,832,000
Revenue Total	48,672,801	69,170,063	81,609,032

Departmental Revenue Summary
DEPARTMENT OF THE CORPORATION COUNSEL

Source of Receipts	FY01 Actual	FY02 Estimated	FY03 Estimate
Legal Services (BWS)	30,000	120,000	30,000
Duplicated Copy of Any Record	615	2,250	2,000
Other	403	0	0
Charges for Services	31,018	122,250	32,000
Recovery of Overhead Charges	177,872	230,179	182,833
Recovery from State for Family Supp	711,094	834,315	776,985
Sundry Refunds - Prior Years' Expen	14,591	0	0
Vacation Accumulation Deposits	1,906	0	0
Miscellaneous Revenues	905,463	1,064,494	959,818
Revcnuc Total	936,481	1,186,744	991,818

Departmental Revenue Summary
DEPARTMENT OF CUSTOMER SERVICES

Source of Receipts	FY01 Actual	FY02 Estimated	FY03 Estimate
Hotels, Lodging Houses, and Restaur	2,237	0	0
Auctioneer and Pawn Broker	7,600	7,600	7,600
Firearms	444	460	460
Second-Hand and Junk Dealer	16,418	18,100	18,100
Used Motor Vehicle Parts Dealers	1,343	1,200	1,200
Wrecking, Salvaging, and Rebuilding	827	780	780
Peddler and Itinerant Vendor	4,301	5,140	5,140
Tear Gas and Other Noxious Substanc	425	400	400
Scrap Dealers	500	500	500
Pedicab License Fees	28	30	30
Refuse Collector - License	4,500	7,500	7,500
Glass Recycler	300	400	400
Motor Vehicle Weight Tax	24,485,109	23,947,770	24,596,000
Motor Vehicle Plate Fees	522,982	522,780	536,650
Motor Vehicle Special Number Plate	573,330	591,450	607,150
Motor Vehicle Tag Fees	308,377	389,650	399,950
Motor Vehicle Transfer Fees and Pen	2,516,094	2,595,500	2,664,200
Duplicate Registration/Ownership Ce	210,330	217,600	223,400
Delinquent Motor Vehicle Weight Tax	742,588	766,960	788,560
Tax Liens	260	250	250
Correction Fees	6,440	5,800	6,000
Motor Vehicle Registration - Annual	11,824,288	12,837,200	13,177,000
Motor Vehicle Reconstruction Inspec	0	23,360	23,980
Other Vehicle Weight Tax	1,014,283	846,700	888,220
Delinquent Other Vehicle Weight Tax	22,320	23,640	24,800
Bicycle Licenses	347,613	371,700	371,700
Passenger and Freight Vehicle Licen	78,481	81,800	81,800
Nonresident Vehicle Permit	19,330	20,150	20,700
Motor Vehicle Drivers License	3,214,256	1,663,370	1,734,540
Dog Licenses	261,301	262,040	262,040
Dog Tag Fees	9,358	9,370	9,370
Newsstands	15,597	15,600	15,600
Taxi Stand Permit Fee	8,590	9,070	9,070
Taxi Stand Decals	91	100	100
Dispensing Rack	25,615	29,190	29,190
Freight Curb Load Zone - Permit	184,728	197,860	197,860
Freight Curb Load Zone - Decals	8,136	8,150	8,150
Passenger Loading Zone - Permit	15,692	16,370	16,370
Passenger Loading Zone - Decals	682	680	680
Licenses and Permits	46,454,794	45,496,220	46,735,440
Service Fees for Dishonored Checks	19,656	24,600	24,600
Witness Fees	115	50	50
Charge For Photo ID	115,720	110,000	110,000
Charges for Publications	2,193	2,000	2,000
Duplicated Copy of Any Record	3,790	4,640	4,640
Attendant Services	189,817	194,940	194,940
Spay-Neuter Service	243,140	243,510	243,510

Departmental Revenue Summary
DEPARTMENT OF CUSTOMER SERVICES

Source of Receipts	FY01 Actual	FY02 Estimated	FY03 Estimate
Kitchen and Facility Usage	2,715	3,080	3,080
Taxi Drivers' and Pedicab Operators	42,225	42,550	42,550
Highway Beautification Fees	1,085,766	1,374,100	1,410,480
Scuba and Snorkeling	21,495	21,500	21,500
Windsurfing	4,125	4,130	4,130
Commercial Filming	13,785	13,840	13,840
Charges for Services	1,744,542	2,038,940	2,075,320
Fines - Overdue Books	594	600	600
Fines and Forfeits	594	600	600
Other	980	980	980
Recovery of Utility Charges	14,985	0	0
Recovery of Collection Cost-State M	545,691	489,830	489,830
Recovery from State for Commercial	285,895	368,280	368,280
Reimbursement from State-MV Inspect	312,440	352,580	352,580
Reimb from Org. Plates	1,170	0	0
Towing Service Premiums	450,166	0	0
Sundry Refunds - Prior Years' Expen	1,402	2,750	2,750
Vacation Accumulation Deposits	12,693	0	0
Auction Sale of Impounded Vehicles	66,300	65,140	65,140
Sale of Other Materials and Supplic	1,625	1,780	1,780
Miscellaneous Revenues	1,693,347	1,281,340	1,281,340
Revenue Total	49,893,277	48,817,100	50,092,700

Departmental Revenue Summary
DEPARTMENT OF DESIGN AND CONSTRUCTION

Source of Receipts	FY01 Actual	FY02 Estimated	FY03 Estimate
Duplicated Copy of Any Record	69	0	0
Charges for Services	69	0	0
Other	800	0	0
Recovery of Overtime Inspection	0	36,000	0
Other Reimbursements	24,860	0	0
Sundry Refunds - Prior Years' Expen	1,668,678	0	0
Vacation Accumulation Deposits	65,649	0	0
Miscellaneous Revenues	1,759,987	36,000	0
Revenue Total	1,760,056	36,000	0

Departmental Revenue Summary
DEPARTMENT OF EMERGENCY SERVICES

Source of Receipts	FY01 Actual	FY02 Estimated	FY03 Estimate
Metro Medical Strike Team	55,062	0	0
<u>Lifeguard Services at State Parks</u>	<u>247,779</u>	<u>321,634</u>	<u>380,850</u>
Intergovernmental Revenue	302,841	321,634	380,850
<u>Abstract of Information from Public</u>	<u>1,920</u>	<u>1,916</u>	<u>2,200</u>
Charges for Services	1,920	1,916	2,200
Recovery from State for Emergency A	16,242,762	16,865,089	17,209,274
<u>Sundry Refunds - Current Year's Exp</u>	<u>23,082</u>	<u>0</u>	<u>0</u>
Miscellaneous Revenues	16,265,844	16,865,089	17,209,274
Revenue Total	16,570,605	17,188,639	17,592,324

Departmental Revenue Summary
DEPARTMENT OF ENTERPRISE SERVICES

Source of Receipts	FY01 Actual	FY02 Estimated	FY03 Estimate
Service Fees for Dishonored Checks	140	0	0
Surcharge on Auditoriums Tickets	83,812	85,000	85,000
Duplicated Copy of Any Record	1	0	0
Golf Course Fees	6,207,368	6,351,023	6,627,300
<u>Honolulu Zoo</u>	<u>1,589,877</u>	<u>1,230,000</u>	<u>1,200,366</u>
Charges for Services	7,881,198	7,666,023	7,912,666
Investments	35,554	35,000	35,000
Other Sources	8	0	0
Golf Course Cart Rentals	3,122,372	3,232,747	3,348,700
Rental for Use of Land	19,700	20,000	20,000
Arcna	404,898	450,000	500,000
Assembly Hall	43,259	45,000	50,000
Meeting Room	99,331	95,000	100,000
Exhibition Pavilion	345,035	340,000	350,000
Theater-Concert Hall	262,548	300,000	350,000
Waikiki Shell	167,968	175,000	180,000
Other Area	1,823	0	1,000
Riser and Chair Setup	27,960	152,000	155,000
Chair and Table Setup	77,982	0	0
Stage Setup	45,953	0	0
Moving Equipment	75	0	0
Ushering Service	178,747	200,000	200,000
Spotlight and Sound Setup	74,700	80,000	85,000
Excessive Cleanup	2,892	0	0
Piano	3,415	0	0
Box Office Service	250,799	335,000	335,000
Other Personal Services	64,614	70,000	70,000
Parking Stalls	2,190	2,000	1,000
Food Concession - Auditoriums	491,984	510,000	525,000
Golf Course - Pro Shops	9,950	7,638	6,000
Parking - Auditoriums	1,038,256	925,000	975,000
Camera Shop - Auditoriums	3,725	3,900	3,900
Other - Auditoriums	3,285	3,600	3,600
Novelty Sales Concession - Auditori	31,603	60,000	60,000
Ala Moana Concession - Waikiki End	71,554	48,000	48,000
Hanauma Beach Park Concession	281,000	53,500	261,000
Honolulu Zoo Food Concession	60,000	86,291	120,000
Kailua Park Food Concession	15,748	13,200	13,200
Kapiolani Beach Food Concession	50,000	66,000	66,000
Waikiki Beach Food Concession	41,608	120,012	120,012
Sandy Beach Mobile Food Concession	1,274	2,532	2,532
North Shore Mob Fd Conces	960	0	0
Waikiki Surfboard Locker Rental Con	66,620	24,000	24,000
Pouring Rights-Vending Machines	253,460	288,000	288,000
Pouring Rights-Vending Machines	0	12,000	12,000
Pouring Rights-Syrup Rebates	0	64,000	64,000
Hanauma Shuttle Bus Service	189,520	67,320	67,320

Departmental Revenue Summary
DEPARTMENT OF ENTERPRISE SERVICES

Source of Receipts	FY01 Actual	FY02 Estimated	FY03 Estimate
Koko Head Stables Concession	34,656	34,560	34,560
Hanauma Snorkling Rental	528,783	733,200	733,200
Waikiki Beach Concession - Other	199,717	282,012	282,012
Golf Course Food Concession	244,390	231,109	209,760
Golf Course Driving Range	346,896	360,000	360,000
Vending Machines	5,684	0	0
Vehicle-Mounted Mobile Food Concess	0	7,200	7,200
Phone Cards	322	1,725	0
Recovery of Utility Charges	14,000	9,600	14,400
Sundry Refunds - Prior Years' Expen	706	0	0
Vacation Accumulation Deposits	32,120	0	0
Sale of Animals	1,083	3,140	26,526
Sale of Recycled Aluminum	9	0	0
Miscellaneous Revenues	9,250,736	9,549,286	10,107,922
Revenue Total	17,131,934	17,215,309	18,020,588

Departmental Revenue Summary
DEPARTMENT OF ENVIRONMENTAL SERVICES

Source of Receipts	FY01 Actual	FY02 Estimated	FY03 Estimate
Refuse Collector - Decal	612	800	800
<u>Non-Storm Water Discharge Permit</u>	600	50,000	130,850
Licenses and Permits	1,212	50,800	131,650
EPA Grant Projects	0	0	177,000
NFIRS	45,447	0	0
Highway Safety Act - 1966	6,877	0	0
Payment From State for Glass Dispos	1,600,000	1,475,000	1,600,000
<u>Administering the Glass Disposal Pr</u>	26,000	28,000	27,500
Intergovernmental Revenue	1,678,324	1,503,000	1,804,500
Service Fees for Dishonored Checks	40	0	0
Duplicated Copy of Any Record	320	100	100
Business Automated Refuse-Adm. Cost	20	0	0
Sewer Connections	0	2,500	2,500
Sewer Lateral Installations	0	25,000	25,000
Sewer Service Charges	110,737,132	111,960,000	112,000,000
Other	5,204	0	0
Interest for Sewer Charges	457	0	0
Wastewater System Facility Charges	1,413,484	1,670,000	1,500,000
Business Premises	723,683	720,000	720,000
Disposal Charges	11,876,219	10,200,000	11,016,000
Disposal Charges Surcharge - Other	3,931,352	3,672,881	3,895,281
<u>Disposal Charges Surcharge - C&C</u>	1,364,940	1,603,852	1,663,682
Charges for Services	130,052,851	129,854,333	130,822,563
Fines - Industrial WW Discharge	18,500	5,000	20,000
<u>Fines - Storm Water</u>	6,000	12,000	12,000
Fines and Forfeits	24,500	17,000	32,000
Investments	0	3,250,000	3,300,000
Rental for Use of Land	17,223	0	0
Sale of Fixed Assets	47,770	0	0
Recovery of Overhead Charges	3,635	22,000	10,000
Recovery of Overtime Inspection	46,023	10,250	45,000
Refuse Gas Royalties	59,789	60,000	60,000
Recovery of Fuel Taxes for Off-High	73,850	58,900	60,000
Sundry Refunds - Prior Years' Expen	23,082	3,500,000	0
Vacation Accumulation Deposits	7,434	0	0
Sale of Recycled Newspapr	54	0	0
Sale of Recycled White Ledger Paper	553	200	100
Sale of Recycled Color Ledger Paper	83	0	0
<u>Sale of Waimanalo Gulch Landfill Ro</u>	0	24,000	24,000
Miscellaneous Revenues	279,496	6,925,350	3,499,100
Tip Fees-Private Direct	21,339,216	22,125,840	23,400,000
Electrical Energy Revenue	21,381,612	26,000,000	26,000,000
Tip Fees - Other	12,715,223	13,365,440	13,049,520

Departmental Revenue Summary
DEPARTMENT OF ENVIRONMENTAL SERVICES

Source of Receipts	FY01 Actual	FY02 Estimated	FY03 Estimate
Special Handling Disposal - H-POWER	3,735	0	0
Easement - Barbers Point, Inc.	25,292	0	0
Utilities or Other Enterprises	55,465,078	61,491,280	62,449,520
Transfer from Federal Grants Capita	0	0	310,000
State Revolving Fund	4,904,143	10,000,000	10,000,000
Non-Revenue Receipts	4,904,143	10,000,000	10,310,000
Revenue Total	192,405,604	209,841,763	209,049,333

Departmental Revenue Summary
DEPARTMENT OF FACILITY MAINTENANCE

Source of Receipts	FY01 Actual	FY02 Estimated	FY03 Estimate
<u>Excavation and Repair of Streets and</u>	2,603	0	0
Licenses and Permits	2,603	0	0
Sale of Gasoline and Oil	163,833	190,400	222,000
Sale of Gas and Oil - GSA	9,049	9,100	14,100
Others	24,027	23,750	19,200
Witness Fees	21	0	0
Sidewalk Area Cleaning	0	1,100	1,100
Sidewalk Repair	33,994	42,900	42,900
Other	110	12,300	12,300
City Employees	474,446	485,000	485,000
Chinatown Gateway - Parking	264,959	229,000	280,000
Relocation of Streetlight Facilities	0	100	100
Joint Pole Collections	0	100	100
Use of Poles for TV Cables	0	200	200
<u>Lamppost Banner Display Fee</u>	22,470	28,000	26,200
Charges for Services	992,909	1,021,950	1,103,200
Kekaulike Parking Lot #7	29,250	96,156	20,000
Marin Towers Parking Garage	219,715	211,157	210,000
Harbor Court Garage	187,006	390,121	370,000
Investments	0	113,000	113,000
Rental Units (HCD Property)	0	6,800	6,800
Rental - Section 8 Housing Assistance	43,360	28,000	28,000
Manoa Elderly - Residential	207,770	195,504	307,000
West Loch Village Elderly Rentals	440,583	493,509	440,000
Perquisite Housing	18,862	19,365	19,365
Chinatown Gateway - Residential	609,393	478,893	609,000
Chinatown Gateway - Commercial	363,818	295,815	363,000
River-Nimitz - Residential	203,880	148,142	203,000
River-Nimitz - Commercial	18,048	36,820	18,000
Marin Tower - Commercial	158,363	142,783	158,000
Marin Tower - Residential	1,175,171	1,281,734	1,175,000
Vehicle-Mounted Mobile Food Concessions	7,200	0	0
Kukui Plaza Garage	717,666	646,670	700,000
Recovery for Damaged Street Lights	111,351	110,000	110,000
Recovery for Damaged Traffic Signs	536	500	500
Recovery for Graffiti Loss	90	500	500
Recovery of Overhead Charges	7,619	12,600	12,600
Recoveries - Others	25,554	0	0
Sundry Refunds - Prior Years' Expenses	29,366	200	0
Sundry Refunds - Current Year's Expenses	156	0	0
Vacation Accumulation Deposits	67,568	0	0
Sale of Other Materials and Supplies	19,437	29,000	0
<u>Sale of Scrap Metals</u>	213	0	0
Miscellaneous Revenues	4,661,975	4,737,269	4,863,765
Assessments	59,698	85,635	0

Departmental Revenue Summary
DEPARTMENT OF FACILITY MAINTENANCE

Source of Receipts	FY01 Actual	FY02 Estimated	FY03 Estimate
Non-Revenue Receipts	59,698	85,635	0
Revenue Total	5,717,185	5,844,854	5,966,965

**Departmental Revenue Summary
HONOLULU FIRE DEPARTMENT**

Source of Receipts	FY01 Actual	FY02 Estimated	FY03 Estimate
Fire Code Permit and License	275,176	46,300	191,750
Licenses and Permits	275,176	46,300	191,750
Service Fees for Dishonored Checks	100	0	0
Duplicated Copy of Any Record	641	1,100	1,100
Charges for Services	741	1,100	1,100
Rental - Ambulance Facilities at Fi	66,240	66,240	66,240
Rental of Equipment	13,263	7,000	7,000
Miscellaneous Recoveries, Collectio	66	0	0
Recovery from State-Ambulance Maint	0	182,063	0
Reimbursement from State - Fire Ins	23,100	0	0
Reimbursement from State for Firebo	516,189	1,536,522	1,536,522
Other Sundry Realization	300	0	0
Sundry Refunds - Prior Years' Expen	10,617	0	0
Vacation Accumulation Deposits	7,285	0	0
Sale of Scrap Metals	57	0	0
Miscellaneous Revenues	637,117	1,791,825	1,609,762
Revenue Total	913,034	1,839,225	1,802,612

Departmental Revenue Summary
DEPARTMENT OF HUMAN RESOURCES

Source of Receipts	FY01 Actual	FY02 Estimated	FY03 Estimate
Witness Fees	0	0	0
Duplicated Copy of Any Record	328	300	300
Other	620	0	0
Charges for Services	948	300	300
Recovery of Workers' Compensation P	348,235	345,000	345,000
Recovery of Workers' Compensation C	92,427	90,000	90,000
Reimbursement for Blood Tests-DUI	266	0	200
Sundry Refunds - Prior Years' Expen	58,154	58,000	58,000
Vacation Accumulation Deposits	25,138	0	0
Miscellaneous Revenues	524,220	493,000	493,200
Revenue Total	525,168	493,300	493,500

Departmental Revenue Summary
DEPARTMENT OF INFORMATION TECHNOLOGY

Source of Receipts	FY01 Actual	FY02 Estimated	FY03 Estimate
Workforce Investment Act	20,147	0	0
Section 8 Existing Housing Voucher	29,276	0	0
Intergovernmental Revenue	49,423	0	0
Duplication of Master Tapes	55,625	57,000	57,000
Data Processing Services - State	343,528	265,000	185,500
Data Processing Services - U.S. Gov	29,965	26,000	26,000
Data Processing Services - Other Co	887,291	340,000	250,000
Sewer Service Charges	11,278	0	0
Charges for Services	1,327,687	688,000	518,500
Advertise on City's Web	7,800	0	0
Sundry Refunds - Prior Years' Expen	1,070	0	0
Vacation Accumulation Deposits	39,080	0	0
Miscellaneous Revenues	47,950	0	0
Revenue Total	1,425,060	688,000	518,500

**Departmental Revenue Summary
OFFICE OF THE MAYOR**

Source of Receipts	FY01 Actual	FY02 Estimated	FY03 Estimate
LEPC Emergency Planning	20,000	0	0
Oahu Film Office	20,144	20,000	20,000
Intergovernmental Revenue	40,144	20,000	20,000
Sundry Refunds - Prior Years' Expen	22,723	0	0
Vacation Accumulation Deposits	13,518	0	0
Miscellaneous Revenues	36,241	0	0
Revenue Total	76,385	20,000	20,000

**Departmental Revenue Summary
OAHU CIVIL DEFENSE AGENCY**

Source of Receipts	FY01 Actual	FY02 Estimated	FY03 Estimate
Project Impact - FEMA Grant	0	100,000	190,000
Civil Defense PL-85-606	30,811	112,262	112,262
Intergovernmental Revenue	30,811	212,262	302,262
Reimbursement from State-HPD Civil	21,900	29,200	29,200
Sundry Refunds - Prior Years' Expen	1,253	0	0
Miscellaneous Revenues	23,153	29,200	29,200
Revenue Total	53,964	241,462	331,462

**Departmental Revenue Summary
ROYAL HAWAIIAN BAND**

Source of Receipts	FY01 Actual	FY02 Estimated	FY03 Estimate
Band Collection	4,350	3,600	3,600
Charges for Services	4,350	3,600	3,600
Revenue Total	4,350	3,600	3,600

Departmental Revenue Summary
DEPARTMENT OF THE MEDICAL EXAMINER

Source of Receipts	FY01 Actual	FY02 Estimated	FY03 Estimate
<u>Certified Copy of Medical Examiner'</u>	<u>2,315</u>	<u>3,000</u>	<u>3,000</u>
Charges for Services	2,315	3,000	3,000
<u>Vacation Accumulation Deposits</u>	<u>2,177</u>	<u>0</u>	<u>0</u>
Miscellaneous Revenues	2,177	0	0
Revenue Total	4,492	3,000	3,000

Departmental Revenue Summary
DEPARTMENT OF PARKS AND RECREATION

Source of Receipts	FY01 Actual	FY02 Estimated	FY03 Estimate
Office of Youth Services	25,441	0	0
Summer Food Service Program	226,725	225,000	225,000
Ho'omana Youth Program	0	0	0
Columbian Quincentennial	2,760	0	0
<u>Lifeguard Services at State Parks</u>	<u>0</u>	<u>0</u>	<u>0</u>
Intergovernmental Revenue	254,926	225,000	225,000
Service Fees for Dishonored Checks	725	0	0
Witness Fees	84	0	0
Duplicated Copy of Any Record	89	0	0
Attendant Services	0	100,000	100,000
Hanauma Bay Parking	231,953	200,000	208,000
Scuba and Snorkeling	0	21,000	21,000
Windsurfing	0	0	0
Commercial Filming	0	0	0
Summer Fun Program	143,250	143,250	143,250
Fall and Spring Programs	26,847	25,000	25,000
Foster Botanic Garden	123,493	100,000	105,000
Hanauma Bay - Admission	2,311,400	2,000,000	2,080,000
<u>Fees for Community Garden</u>	<u>43,922</u>	<u>35,000</u>	<u>35,000</u>
Charges for Services	2,881,763	2,624,250	2,717,250
Perquisite Housing	2,532	0	2,532
Sundry Refunds - Prior Years' Expen	19,901	0	0
Sundry Refunds - Current Year's Exp	285	0	0
<u>Vacation Accumulation Deposits</u>	<u>17,815</u>	<u>0</u>	<u>0</u>
Miscellaneous Revenues	40,533	0	2,532
Revenue Total	3,177,222	2,849,250	2,944,782

Departmental Revenue Summary
DEPARTMENT OF PLANNING AND PERMITTING

Source of Receipts	FY01 Actual	FY02 Estimated	FY03 Estimate
Building	6,740,350	6,400,000	6,185,000
Storm Drain Connection Fees	1,800	1,600	5,000
Non-Storm Water Discharge Permit	50	100	100
Signs	23,920	27,000	25,000
Grading, Excavation and Fill	45,726	40,000	40,000
Relocation	0	750	0
Excavation and Repair of Streets and	28,005	34,000	26,625
Licenses and Permits	6,839,851	6,503,450	6,281,725
<u>Coastal Zone Management</u>	207,992	190,000	209,614
Intergovernmental Revenue	207,992	190,000	209,614
Service Fees for Dishonored Checks	510	0	500
Subdivision Fees	45,150	50,000	45,000
Zoning Regulation Application Fees	79,700	109,000	100,000
Witness Fees	8	0	0
Nonconforming Use Certificate Renew	204,300	0	0
Plan Review Fee	692,243	700,000	690,000
Exam Fees for Special Inspectors	475	300	500
Registration Fees for Special Inspe	1,000	450	1,000
Zoning/Flood Clearance Fee	5,150	7,000	7,000
Charges for Publications	1,253	2,000	1,000
Subscriptions for Ordinances/Reso/C	702	1,100	0
Duplicated Copy of Any Record	13,457	12,000	13,000
Other	30	0	0
Electrical Inspection	432	500	0
<u>Filing Fee - Building Code Variance</u>	1,400	1,500	0
Charges for Services	1,045,810	883,850	858,000
Fines - Violation of Land Use Ordin	25,377	30,000	1,000
Fines - Violation of Bldg/Electrica	35,391	45,000	75,000
<u>Fines - Violation of Grade, Grubb &</u>	100	200	0
Fines and Forfeits	60,868	75,200	76,000
Rental for Use of Land	3,300	0	0
Recovery of Overtime Inspection	0	100	0
Recovery of Moving Expense	0	1,000	0
Recovery of Vacant Lot Clearances	0	100	0
Sundry Refunds - Prior Years' Expen	50	0	0
<u>Vacation Accumulation Deposits</u>	18,099	0	0
Miscellaneous Revenues	21,449	1,200	0
Revenue Total	8,175,970	7,653,700	7,425,339

**Departmental Revenue Summary
HONOLULU POLICE DEPARTMENT**

Source of Receipts	FY01 Actual	FY02 Estimated	FY03 Estimate
Firearms	1,486	1,000	1,000
Other	155	100	100
Grading, Excavation and Fill	240	0	0
Excavation and Repair of Streets and	39	0	0
Alarm System Permit and Fees	0	300,000	125,000
Licenses and Permits	1,920	301,100	126,100
U.S. Department of Justice Crime Ac	63,624	0	0
Local Law Enforcement Block Grant	541,179	0	0
PHDEP Grant	155,167	0	0
Forensic DNA Testing Program	9,210	0	0
Domestic Violence/VAWA Fed FY99	18,246	0	0
COPS More '98 Grant	5,000	0	0
High Intensity Drug Traffic Grant	412,715	0	0
Juvenile Justice Center	2,902	0	0
Intergovernmental Revenue	1,208,043	0	0
Service Fees for Dishonored Checks	140	100	100
Duplicated Copy of Any Record	60,333	70,000	70,000
Photograph or Photograph Enlargemen	4,724	6,000	6,000
Certification Attesting to Correctn	477	5,000	5,000
HPD Special Duty Fees	160,943	130,000	130,000
Care of Federal Prisoners	38,552	2,000	2,000
Street Parking Meter	2,217,496	2,166,000	2,166,000
From Damaged Parking Meter	4,504	5,000	5,000
Kuhio-Kaiolu Parking Lot	179,184	175,000	175,000
Beretania-Smith Parking Lot #1	243,349	240,000	240,000
Bishop-Kukui Parking Lot #2	328,751	325,000	325,000
Kaimuki Parking Lot	531,310	530,000	530,000
Kailua Parking Lot	135,022	130,000	130,000
Kapiolani Parking Lot	129,178	125,000	125,000
Zoo Parking Lot	183,313	180,000	180,000
Civic Center Parking Lot	95,242	95,000	95,000
River-Nimitz - Parking	89,817	91,000	91,000
Parking Charges - Salt Lake	22,001	20,000	20,000
Parking Charges - Palace Square	64,339	64,000	64,000
HPD Parking Lot	151,820	151,000	151,000
Kailua Elderly Housing Parking Lot	45,335	45,000	45,000
Charges for Services	4,685,830	4,555,100	4,555,100
Forfeiture of Seized Property	84,210	50,000	50,000
Fines and Forfeits	84,210	50,000	50,000
Investments	40,169	0	0
Other Sources	2,210	2,000	2,000
Rental of Equipment	11,283	8,000	8,000
Food Concession - HPD	30,072	30,000	30,000
Police Department	2,414	10,000	10,000

**Departmental Revenue Summary
HONOLULU POLICE DEPARTMENT**

Source of Receipts	FY01 Actual	FY02 Estimated	FY03 Estimate
Miscellaneous Recoveries, Collectio	961	400	400
Reimbursement from State for Police	28,308	0	0
Towing Service Premiums	0	500,000	470,000
Sundry Refunds - Prior Years' Expen	674,015	500,000	500,000
Vacation Accumulation Deposits	24,851	30,000	30,000
<u>Auction Sale of Unclaimed Property</u>	<u>54,620</u>	<u>60,000</u>	<u>60,000</u>
Miscellaneous Revenues	868,903	1,140,400	1,110,400
Revenue Total	6,848,906	6,046,600	5,841,600

Departmental Revenue Summary
DEPARTMENT OF THE PROSECUTING ATTORNEY

Source of Receipts	FY01 Actual	FY02 Estimated	FY03 Estimate
Weed and Seed Grant	0	56,300	56,300
Crime Victim Assistance Grant	546,804	200,000	265,000
Community Prosecution	42,434	0	0
DUI Prosecution Coordination	83,900	93,832	0
State of Hawaii Attorney General	288,073	0	0
Local Law Enforcement Grant-Year 2	0	250,000	250,000
Domestic Violence/VAWA-Fed FY99	100,412	100,000	270,000
Youth Violence	29,154	85,000	0
Hawaii Career Criminal Prosecution	506,256	647,991	647,000
Child Sex Assault Prosecution	9,200	0	0
Victim/Witness Kokua Program	371,040	391,993	416,570
Intergovernmental Revenue	1,977,273	1,825,116	1,904,870
Witness Fees	195	100	100
Duplicated Copy of Any Record	5,086	3,000	3,000
Other	20	0	0
Charges for Services	5,301	3,100	3,100
Investments	16,467	0	0
Recoveries - Others	375	0	0
Sundry Refunds - Prior Years' Expen	21,057	0	0
Vacation Accumulation Deposits	11,615	0	0
Miscellaneous Revenues	49,514	0	0
Revenue Total	2,032,088	1,828,216	1,907,970

Departmental Revenue Summary
DEPARTMENT OF TRANSPORTATION SERVICES

Source of Receipts	FY01 Actual	FY02 Estimated	FY03 Estimate
Community Development Block Grant,	750,861	0	0
Community Development Block Grant -	249,139	0	0
Federal Transit Administration Act	20,112,503	20,960,000	20,960,000
<u>Speed Control Application Program</u>	<u>15,000</u>	<u>0</u>	<u>0</u>
Intergovernmental Revenue	21,127,503	20,960,000	20,960,000
Service Fees for Dishonored Checks	70	0	0
Witness Fees	273	0	0
Duplicated Copy of Any Record	562	0	0
<u>Special Handicapped Transportation</u>	<u>985,283</u>	<u>1,400,000</u>	<u>1,500,000</u>
Charges for Services	986,188	1,400,000	1,500,000
Other Sources	25	0	0
Rental Units (City Property)	9,680	10,560	10,560
Vending Machines	943	7,000	7,000
City Buses	5,935	0	0
Other	20,401	0	0
Recovery for Damaged Traffic Signal	28,490	100,000	100,000
Recovery of Embezzlement Loss	1,100	0	0
Recovery of Overtime Inspection	328	5,000	5,000
Reimbursement from State-Traffic Si	409,988	300,000	300,000
Sundry Refunds - Prior Years' Expen	4,204,499	0	0
<u>Vacation Accumulation Deposits</u>	<u>30,235</u>	<u>0</u>	<u>0</u>
Miscellaneous Revenues	4,711,624	422,560	422,560
Bus Fare	27,164,113	32,000,000	35,000,000
Recovery of Damages	114,693	100,000	100,000
Bus Advertising	183,801	185,000	185,000
OTS-Employees' Parking Charge	130,078	132,000	132,000
Bus Royalty Income - Sale of Bus Ma	1,967	3,000	3,000
Collectable Bus Pass Sale	390	390	350
<u>Other</u>	<u>5,514</u>	<u>0</u>	<u>0</u>
Utilities or Other Enterprises	27,600,556	32,420,390	35,420,350
Revenue Total	54,425,871	55,202,950	58,302,910

**Departmental Revenue Summary
CITY CLERK**

Source of Receipts	FY01 Actual	FY02 Estimated	FY03 Estimate
Nomination Fees	2,375	0	0
Subscriptions for Ordinances/Reso/C	5,328	0	0
Duplicated Copy of Any Record	554	0	0
Copy of Map, Plan, Diagram	45	0	0
City Clerk's Certificate of Voter R	123	0	0
Voter Registration Lists	4,750	0	0
Certification Attesting to Correctn	7	0	0
Charges for Services	13,182	0	0
<u>Sundry Refunds - Prior Years' Expen</u>	284	0	0
Miscellaneous Revenues	284	0	0
Revenue Total	13,466	0	0

CASH PROJECTIONS FOR TRUST FUNDS
DEBT SERVICE FUNDS, AND REVOLVING FUNDS

FUNDS	ACTUAL 2000-01		ESTIMATED 2001-02		ESTIMATED 2002-03		Estimated Cash Balance 6/30/03
	Cash Balance 6/30/00	Receipts	Disbursements	Cash Balance 6/30/01	Receipts	Disbursements	
TRUST FUNDS							
General Trust Fund.....	\$ 21,787,175	\$ 184,636,838	\$ 174,579,788	\$ 31,844,225	\$ 344,269,528	\$ 346,657,158	\$ 5,503,653
Treasury Trust Fund.....	1,128,679	10,181,231	10,412,012	897,848	12,141,790	10,869,894	1,502,502
Kukui Plaza Trust Fund.....	22,044	0	22,044	0	0	0	0
Real Property Tax Trust Fund.....	7,909,183	6,547,903	7,392,993	7,064,093	4,098,894	7,106,610	2,730,535
Total.....	\$ 30,847,011	\$ 201,365,972	\$ 192,406,837	\$ 39,806,166	\$ 360,510,212	\$ 354,633,662	\$ 9,736,690
DEBT SERVICE FUNDS							
General Obligation Bond and Interest Redemption Fund.....	\$ 30,728,117	\$ 146,311,147	\$ 175,471,221	\$ 568,063	\$ 101,189,251	\$ 103,989,251	\$ 767,063
Improvement District Bond and Interest Redemption Fund.....	907,611	682,637	659,262	930,986	938,332	880,424	984,859
Total.....	\$ 31,635,728	\$ 146,993,784	\$ 177,130,483	\$ 1,499,049	\$ 102,127,583	\$ 104,869,675	\$ 1,751,922
REVOLVING FUNDS							
Improvement District Revolving Fund.....	\$ 1,524,663	\$ 0	\$ 2,172	\$ 1,522,831	\$ 0	\$ 1,872	\$ 1,518,083
Housing and Community Development Revolving Fund.....	362,311	0	138,142	224,139	0	0	177,819
Municipal Stores Revolving Fund.....	214,255	74,210	38,533	249,932	30,470	16,630	272,131
Total.....	\$ 2,101,279	\$ 74,210	\$ 178,847	\$ 1,996,942	\$ 30,470	\$ 18,502	\$ 1,968,033

General Trust Fund – This fund accounts for monies received by the various agencies of the City for specific purposes, as trustee, donee, escrow agent, beneficiary, custodian or security holder, for which no special trust fund exists. This fund is distinguished from the Treasury Trust Fund in that all disbursements are made through claims vouchers.

Treasury Trust Fund – Monies of the same nature as are accounted for in the General Trust Fund but which require expeditious disbursements are deposited in this fund. In contrast with the General Trust Fund, disbursements are made from this fund through commercial checking accounts authorized by the Director of Budget and Fiscal Services instead of by claims vouchers.

Kukui Plaza Trust Fund – This fund was created to account for the sum of \$5,000 deposited by Oceanside Properties, Inc., a Hawaii corporation, lessee under the master sublease dated March 28, 1973 by and between this corporation and the City for investment in a bank or savings institution for a term of 75 years. The proceeds in the Trust Fund shall be used in accordance with the terms of the lease agreement.

Real Property Tax Trust Fund – This fund is used for the purpose of making refunds and adjustments relating to real property taxes.

General Obligation Bond and Interest Redemption Fund – This fund accounts for the payment of principal and interest on general obligation serial bonds issued by the City.

Improvement District Bond and Interest Redemption Fund – This fund accounts for the redemption of maturing City improvement district assessment bonds and collections of special assessments.

Improvement District Revolving Fund – Monies in this revolving fund are available to cover deficiencies, advance interest due, reimburse the General Fund in the event the payment of assessments are late or insufficient, and pay all expenses in connection with the sale of delinquent lots as bid for and purchased for the City by the Director of Budget and Fiscal Services.

Housing and Community Development Revolving Fund – This fund serves as a working capital fund to facilitate the expenditure of joint costs.

Municipal Stores Revolving Fund – This fund is used to finance the Municipal Stores through bulk purchases and resale of regularly used standard printed forms and various publications dealing with City matters.